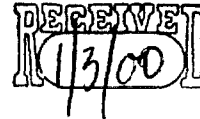




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December 10, 1999



Dr. Elizabeth Yetley
Office of Special Nutritionals
Food and Drug Administration
200 C Street SW
Washington D.C. 20204

Dear Dr. Yetley:

We are offering for sale the following product Pure Gels Natural Vitamin E, with the following Structure/Function claim: Provides Antioxidant Support to Maintain Heart Health. The supporting side panel story is: Vitamin E is nature's most researched fat-soluble nutrient. As a potent antioxidant, Vitamin E helps protect the body from free radical damage. Vitamin E supports red blood cell formation, and maintains cardiac/skeletal muscle health.

The FDA disclaimer will also appear on the label.

Sincerely,

Katie Ferren
Marketing Director

97S-0162

The Mass Market Division of Soft Gel Technologies, Inc. (SGTI)

Headquarters: 6990 Bandini Blvd. • Los Angeles, CA 90040 • Toll Free: (888) 809-0709 • Fax: (323) 721-9601

Sales: 1979 Sidesaddle Way • Roseville, CA 95661 • Phone: (916) 774-1476 • Fax: (916) 774-1476

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